

**PUBLIC HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
AUGUST 22, 2016  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

---

**I. Administrative Items**

A. Call to Order

**II. Hearing Testimony**

A. Case No. 2015275 - Anthony Michael Luper, #20752

B. Case No. 2015270 - Deborah G. Jenkins, #20011

**III. Adjournment**

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case: #C2015275

IN THE MATTER OF:  
Anthony M. Luper, #20752  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Respondent Anthony M. Luper (hereinafter "Respondent") is the holder of a certificate of qualification admitting Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent informed the Board on his 2014-2015 individual certificate renewal ("2014 Renewal") that between January 1, 2013, and June 30, 2014, he had obtained forty (40) hours of continuing professional education ("CPE") and had completed the annual approved ethics CPE course.
3. On his 2014 Renewal, Respondent indicated that he had taken some of his 2013 CPE between January 1, 2014, and June 30, 2014. Therefore, he was issued a Letter of Warning
4. Respondent informed the Board on his 2015-2016 individual certificate renewal ("2015 Renewal") that between January 1, 2014, and June 30, 2015, he had obtained forty (40) hours of continuing professional education and had completed the annual approved ethics CPE course.
5. Based on Respondent's representations, the Board accepted his Renewals.
6. Respondent, because he had received a Letter of Warning, was subjected to an audit of his CPE for the 2013 and 2014 years.

7. Respondent was able to substantiate only thirteen (13) hours of CPE in 2013 and thirty-nine (39) hours of CPE in 2014.
8. The main reason for Respondent's CPE shortfall appears to be his attempt to claim CPE credit for instructing members of one of his clients' tax department.
9. However, per 21 NCAC 08G .0409, credits for instructing a CPE course are only granted for "teaching or presenting a CPE course for CPAs..." Additionally, that same regulation further provides that "[n]o more than 50 percent of the CPE credits required for a year shall be credits for preparing or presenting CPE courses."
10. The matter was then referred to the Board's Professional Standards section for possible enforcement. After initially responding to the inquiries by the Professional Standards staff, Respondent became unresponsive and failed to answer Board correspondence within twenty-one (21) days.
11. If proven at hearing, when Respondent affirmatively represented on his Renewals that he had met his 2013 and 2014 CPE requirements, he knew or should have known that those representations were false in violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
12. If proven at hearing, Respondent's failure to timely respond to communications from the Board staff constitutes a violation of 21 NCAC 08N .0206.

The discipline which the Board may impose on Respondent for violation of the aforementioned rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000.00 per infraction.

Pursuant to N.C. Gen. Stat. § 150B-38, Respondent is entitled to a public hearing on this matter and may choose to be represented by an attorney. Unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh, on August 22, 2016, at 10:00 a.m. If Respondent is not present, a decision may be reached in Respondent's absence, and Respondent may be deemed to have waived the right to be present at the hearing.

Notice of Hearing - 3  
Anthony M. Luper

Pursuant to N.C. Gen. Stat. § 150B-40(d), neither Respondent, nor anyone acting on Respondent's behalf, may communicate regarding this matter, directly or indirectly, with any individual member of the Board.

Questions, or additional pertinent evidence, or proof of compliance, or attempts to resolve this matter informally, may be directed to the Board's Staff Attorney, Frank Trainor, at (919) 715-9185 or [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov).

This notice is issued the 23 day of MARCH, 2016.



BY: Wm. Hunter Cook  
Professional Standards Committee Chairman  
North Carolina State Board of  
Certified Public Accountant Examiners

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
Case: #C2015270

IN THE MATTER OF:  
Deborah G. Jenkins, #20011  
Respondent

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners ("Board") has received evidence which if admitted at hearing would show that:

1. Respondent Deborah G. Jenkins (hereinafter "Respondent") was the holder of a certificate of qualification admitting Respondent to practice as a Certified Public Accountant in North Carolina ("Certificate"). Respondent is subject to the provisions of Chapter 93 of the General Statutes of North Carolina and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent informed the Board on her 2014-2015 individual certificate renewal ("Renewal") that between January 1, 2013, and June 30, 2014, she had obtained forty (40) hours of continuing professional education ("CPE") and had completed the annual approved ethics CPE course.
3. Based on Respondent's representation, the Board accepted her Renewal.
4. Beginning in April 2015, the Board's Licensing staff requested that Respondent provide certificates of completion for the CPE reported to meet her 2013 CPE requirements.
5. The Respondent submitted evidence of only twenty-six and one-half (26.5) hours of CPE and no ethics course.
6. Subsequently, the Licensing staff sent numerous correspondences to the mailing address and email address provided by Respondent on her most recent renewal. Respondent did not respond to those correspondences.
7. The matter was then referred to the Board's Professional Standards section for possible enforcement. Respondent was unresponsive to all correspondence from the Professional Standards staff.

Notice of Hearing - 2  
Deborah G. Jenkins

8. To date, Respondent has provided no additional information to substantiate that she met her 2013 CPE requirement.
9. If proven at hearing, when Respondent affirmatively represented on the 2014-2015 annual renewal that she had met her 2013 CPE requirement, she knew or should have known that representation was false in violation of 21 NCAC 08N .0202(a), .0202(b)(3), and .0202(b)(4).
10. If proven at hearing, Respondent's failure to respond to numerous communications from the Board staff constitutes a violation of 21 NCAC 08N .0206.

The discipline which the Board may impose on Respondent for violation of the aforementioned rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000.00 per infraction.

Pursuant to N.C. Gen. Stat. § 150B-38, Respondent is entitled to a public hearing on this matter and may choose to be represented by an attorney. Unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh, on August 22, 2016, at 10:00 a.m. If Respondent is not present, a decision may be reached in Respondent's absence, and Respondent may be deemed to have waived the right to be present at the hearing.

Pursuant to N.C. Gen. Stat. § 150B-40(d), neither Respondent, nor anyone acting on Respondent's behalf, may communicate regarding this matter, directly or indirectly, with any individual member of the Board.

Questions, or additional pertinent evidence, or proof of compliance, or attempts to resolve this matter informally, may be directed to the Board's Staff Attorney, Frank Trainor, at (919) 715-9185 or [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov).

This notice is issued the 19 day of MAY, 2016.



BY: Wm. Hunter Cole  
Professional Standards Committee Chairman  
North Carolina State Board of  
Certified Public Accountant Examiners